

## DECLARATION AND POWER OF ATTORNEY

### DECLARATION:

As a below named inventor, I hereby declare that my residence, post office address and citizenship are as stated below next to my name. I believe, the below named inventors are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention for Optimal Bit Allocation for Error Resilient Video Transcoding, the specification of which is attached hereto. I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims. I acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby declare that all statements made of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

### POWER OF ATTORNEY:

I hereby appoint the following attorneys with full power of substitution to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

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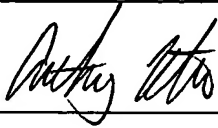
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